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ABSTRACT

This document presents a working example of the funding formula utilized by the Committee of Presidents of Universities of Ontario. The formula is used in this study to determine the value of the basic income unit for Ontario universities for academic year 1968-69 by projecting additional needs of the universities from the 1967-68 data. By projecting the number of fulltime equivalent professors and students at the individual universities, the basic income unit can be derived. The formula pertains, in this report, only to those universities that have been well established and have been in operation long enough to make accurate projections. A separate formula has been derived for the newer emerging universities. (HS)

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REPORT TO THE COMMITTEE ON UNIVERSITY AFFAIRS ON THE VALUE OF THE BASIC INCOME UNIT FOR 1968-69

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HE 003 592

Committee of Presidents of
Universities of Ontario,
24 August 1967.

REPORT TO THE COMMITTEE ON UNIVERSITY AFFAIRS
ON THE VALUE OF THE BASIC INCOME UNIT FOR 1968-69

COMMITTEE OF PRESIDENTS OF THE
UNIVERSITIES OF ONTARIO
24 AUGUST 1967

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Introduction

This proposal is submitted in response to a suggested approach to the problem of arriving at the value of the basic income unit for 1968-69, agreed to at a meeting between the Subcommittee on Finance of the Committee on University Affairs with the Subcommittee on Operating Grants Formula of the Committee of Presidents of Universities of Ontario, held on Wednesday, 5 April, 1967. The minutes of that meeting record that "... the objective was to have the basic income unit value committed as early as possible", perhaps by October or November, 1967. Dr. Wright, the Chairman of the Committee on University Affairs, agreed that the value should not be determined until the university presidents had had an opportunity to present their views on the amount of the increase. He pointed out that he was not sure whether a decision on the value could be made public ahead of the Government's normal presentation of estimates, but expressed the hope that it could.

The Committee of Presidents approved the recommended procedure and charged the Subcommittee on Research and Planning (augmented by the Chairmen of the Councils of Graduate Deans and University Librarians) with the responsibility for preparing a report to be submitted to the Presidents at their June meeting. It was agreed to provide the Subcommittee on Research and Planning with the required

data on a confidential basis. A preliminary report was submitted to the Committee of Presidents on June 22, 1967. The report was subsequently amended for consideration by the Executive Committee of CPUO and approved for presentation to the Committee on University Affairs on August 24, 1967.

The scope of this paper is limited to the rationale for establishing the value of the basic income unit for 1968-69. It is understood, of course, that other matters relating to the formula such as the weights assigned to particular categories and the inclusion of certain kinds of students are subject to further joint study and review with the Committee on University Affairs.

Structure of the Analysis

A cardinal principle of the Ontario method of formula financing of operating expenses is that detailed examination of operating submissions of universities is no longer necessary. Another is that, while the formula makes use of weights assigned to courses of study to determine basic operating income, and while these weights bear a rough relationship to known costs, the correctness of a particular weight in a particular university is not significant. The important objective is to produce operating income for the universities on an equitable basis. Thus, the formula produces what is hoped to be an equitable basic operating income from a summation of enrolments in variously weighted courses of study. A third principle is that the formula is income-producing only; universities need not allocate their income according to the formula from which it was derived.

It is important to keep these basic points in mind in order to avoid any misunderstanding of the analysis presented here because this report is based on a theoretical "average" allocation of resources to a number of component elements of university spending. This theoretical allocation is based on the intended 1967-68 spending patterns shown by the eight "emerged" universities in their November submissions of UA Form 4 to the Committee on University Affairs. We will come to this when the tables and graphs which illustrate the methodology are introduced. It must be emphasized that the percentage figures used result from weighted averaging of the universities' intended spending patterns. We had to make assumptions on this basis because we had no other. We do not know how each university has actually allocated the income it will get from the application of the formula. Since, however, no university among the eight, we feel sure, is happy about having had to support some components of expenditure at the expense of others, we think that a strong case can be made for basing this exercise on the average of the universities' own estimates of their needs for 1967-68. The adjustments of actual expenditure of actual income are referred to later in the shorthand phrase "trade-off". We have some convictions about the general order of priorities

used by the universities in this so-called "trading off". Under current circumstances it is enevitable that universities will place their highest priority on academic salaries in order to meet the market demands for increases and to preserve staff-student ratios as far as possible; therefore the actual expenditures for any recent year reflect accommodations to shortfall, or "trade-offs", mainly at the expense of the library, administrative, and maintenance areas. This, we believe, will undoubtedly be true of 1967-68 when the actual expenditures in the various categories are known. No one wants to perpetuate the resulting distortions in expenditure. On the other hand, the reasonable and justifiable needs of the universities are very large, and if it is admitted that they cannot be met all at once, then making up deficiencies resulting from an income shortage in 1967-68 will have to be phased out through gradual improvements of the situation over a number of years. At the same time, the new needs resulting from rising costs and new graduate and undergraduate programs must be met in full if the gap between real needs and available resources is to narrow each year rather than widen.

We begin, then, with a breakdown of the expenses per income unit as estimated in the universities' submissions for 1967-68, and proceed in our analysis to

show, expense component by expense component, the increases in the components that we think will be necessary in 1968-69, the evidence in support of the increases and, where feasible, we offer several alternative component increases to provide a range of comparative income unit values. We have, in this presentation, used data only from the eight so-called "emerged" universities in Ontario. A recommended formula for the emergent universities will come forward, we hope, in due course. But, even if it were available now, it would not substantially affect this presentation.

In the analysis, conversion of data to dollars per unit, and per component within the unit, has at least two advantages. One is that income is derived by units; therefore comparison of estimated average expenses to estimated income is facilitated. A second advantage is that the variability of income due to changes in enrolment is automatically accounted for.

Table 1 shows the breakdown of expenses per unit for eight components of total expense per unit requested by the eight universities. For each of the eight components of expense, the table shows the weighted average expense per unit for the eight universities. Also shown for each component of expense is the 1967-68

Table 1

BREAKDOWN OF COMPONENT AGGREGATE EXPENSES PER INCOME UNIT, THE AGGREGATES OVER 1966-67 ACTUALS AND PERCENTAGES OF THE TOTAL FOR 1967-68

Expense Component and Requested Increase in the Component Over 1966-1967 Actuals	1967-68 Expense per Income Unit		Percent of Total 1967-68	
Full-time Teaching Staff Salaries (24.8%)	$539.8		34.9%	
Part-time and Support Staff Salaries (21.5%)	318.0		20.6%	
Library Staff Salaries (20.3%)	65.1		4.2%	
Library Books (35.8%)	53.9		3.5%	
Other Academic Expenses (39%)	251.3		16.2%	
Subtotal of Academic Expenses (26.7%)		$1228.1		79.4%
Administrative Expenses Including Salaries (16.9%)	80.9		5.2%	
Maintenance Expenses Including Salaries (11.8%)	157.9		10.2%	
Miscellaneous and Other Expenses (8.5%)	80.5		5.2%	
Subtotal of Administrative Operations and Maintenance Expenses (16.2%)		$ 319.3		20.6%
Grand Total (23.4%)		$1547.4		100.0%
Less Special Grants/Income Unit[1/]		70.9		
Desired Value of the Income Unit		1476.5		
Actual Value of the Income Unit		1320.0		
Difference		$ 156.5		

1/ At the time of submission the amount for special grants was unknown, Properly, the special grants should be allocated to the components to which they will be applied. We have no way of doing this so we have simply subtracted it from the grand total to obtain an implicit desired value for the income unit.

increase in the request for this component of expense over the actual amount spent in 1966-67. It is reasonable to view the aggregate expense per unit value as a desired ideal translated into one value for all eight universities. In the column on the right are shown the average percentages of the total allocated to each component. Academic expenses can be seen to represent about 79% of the total, with the full-time academic salary bill as the largest single component (34.9% of the total); the full-time, part-time and support staff salaries together account for 55.5% of the total. We shall now proceed with the analysis component by component, and discuss the factors involved in estimating the increase required for 1968-69.

Analysis of the Full-Time Academic Salaries Component (34.9% of Total)

The total number of full-time staff requested by the eight universities for 1967-68 was 4,807. Since we also know the estimates of the numbers of income units individually and totally for the eight universities, we are able to form ratios of full-time staff to income units (or in other words, full-time staff/ weighted enrolment ratios). These are shown in Table 2 under the heading "Imputed Staff to Income Unit Ratios". Table 2 shows this average ratio as 1:23.7.

Table 2

FULL-TIME STAFF TO INCOME UNIT RATIOS FOR
1967-68 AND 1968-69 AND
FULL-TIME STAFF TO STUDENT RATIOS FOR 1967-68

University	1967-1968					1968-1969	
	Number of Full-time Staff (requested)	Students	Income Units	Staff/Student Ratio	Staff to Income Unit Ratio	Income Units	Number of Staff Needed to Maintain Staff to Income Unit Ratio
Toronto	1630	18282	38365.1	1:11.2	1:23.5	43684	1859
Western	655	8872	15814.6	1:13.5	1:24.1	16140	670
Queens	513	6438	11567.9	1:12.5	1:22.5	12351	549
McMaster	453	6334	10736.0	1:14.0	1:23.7	12025	507
Waterloo	493	6250	12794.8	1:12.7	1:26.0	14483	557
Carleton	295	5163	7501.1	1:17.5	1:25.4	9060	357
Ottawa	514	7143	11990.1	1:13.9	1:23.3	13043	560
Windsor	254	3642	5289.1	1:14.4	1:20.8	6361	306
TOTAL	4807	62134	114058.7	1:12.9	1:23.7	127147	5365

Table 2 also contains a projection of the numbers of staff that would be required by each university in 1968-69 to maintain the staff/weighted enrolment ratios implicit in the 1967-68 requests.

It is evident from Table 2 that in the individual universities the ratio of staff/weighted enrolment is remarkably consistent, showing that the weighting of enrolment automatically accounts for differences in types and levels of courses of study among the various universities. In a sense this is a validation of the Ontario formula. (A less useful ratio, but one which is often used, is the staff/student ratio, which is also given in Table 2 for 1967-68. The deficiencies inherent in this ratio are manifest. It is of some interest, however, that the aggregate staff/student ratio for the eight universities, on the basis of the submissions, would have been 4,807/62,134 in 1967-68 - very close to 1/13.)

Table 3 is a tradeoff table constructed to show the interrelation of staff/weighted enrolment ratio and average academic salary. This is a very important relationship and deserves careful study.

We have already established, from analysis of the universities' submissions, the desired aggregate

Table 3

TRADEOFF TABLE FOR DETERMINING INCOME PER UNIT AND AVERAGE SALARY FOR FULL-TIME ACADEMIC STAFF IN 1968-69 BASED ON 1967-68 DATA

tio of ll-Time aff to come Units	1967-68 Average Salary=$13,007 Number of Full-Time Staff	Expense per Unit	1968-69 % Increase, Average Salary and Expense per Unit Number of Full-Time Staff Required	12% Increase to $14,568	14% Increase to $14,828	16% Increase to $15,088	18% Increase to $15,348
1:26	4387	490	4890	550	560	570	580
1:25	4562	510	5086	573	583	594	604
1:24	4752	532	5298	597	608	619	630
1:23.7	4807	540	5365	605	616	626	638
1:23	4959	556	5528	623	635	646	657
1:22	5184	581	5779	652	664	676	688
1:21	5431	609	6055	684	696	708	721
1:20	5703	640	6357	718	731	744	757

support of the full-time teaching staff salaries component (Table 1) as about $540 per unit.* We have also established the desired aggregate staff/weighted enrolment ratio (Table 2) as 1:23.7. The other relevant piece of information is the desired average salary; this we obtained by dividing the number of full-time staff requested (4,807) into the total full-time salaries requested, and we obtained an estimated average salary of $13,007.

The fourth row in Table 3 shows the desired ratio (1:23.7), the number of full-time staff (4,807) and the expense per unit ($540) for 1967-68. Following this line across to the right-hand side of the table, we see the full-time staff that would be required to preserve the ratio of 1:23.7 in 1968-1969 (5,365), and the expense per unit that would be required for various possible alternative increases in the average salary of $13,007. An increase of 12% in the average salary would bring the expense per unit to $605; a 14% increase would bring it to $616; and so forth.

*Actually this is biased downwards somewhat because a small additional portion of the academic salaries - about $10 per unit - is supported by the Ontario Hospital Services Commission.

Above and below the desired ratio of 1:23.7, Table 3 spreads out a series of possible staff/weighted enrolment ratios, sets out the numbers of full-time staff involved for each of these ratios, and shows the effect on the expense per unit of the different percentage increases in average academic salaries for 1968-69.

Table 3 can be used as follows: At this time we do not know what the full-time staff for the eight universities in 1967-68 will be. Assume, however, for the moment that in 1967-68 the universities, with the resources actually made available to them, assign priority to their desired level of salary increases and hire fewer staff. The actual average, under these circumstances, would still be about $13,007, but the staff/weighted enrolment ratio might be as low as 1:26 (top line of Table 3), and would in any case be substantially below 1:23.7. An informal survey of the eight universities supports this estimate.

Using 1:25 as a datum we can see from the table that the actual expense per unit associated with this ratio is $510; the number of staff required to preserve that ratio in 1968-69 is 5,086; an increase of 12% in average salary would bring the expense per unit to $573; and so forth. If, as we assume to be the case, the objective of the universities in 1968-69 is <u>both</u> to increase the average salary <u>and</u> to bring the staff/weighted enrolment ratio

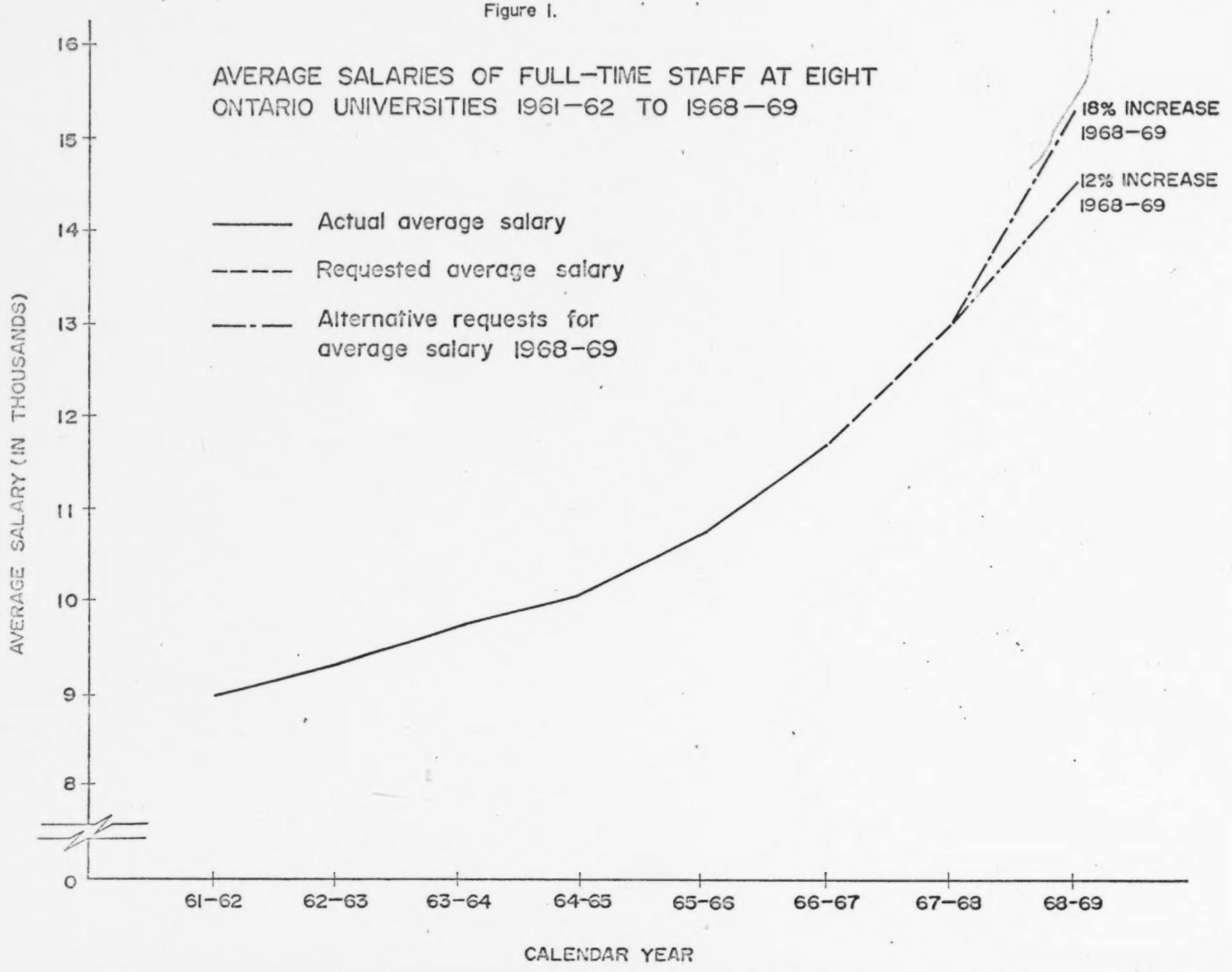
to a more desirable level, Table 3 displays the expense per unit that will be involved for any combination of these two factors.

It is our most emphatic recommendation that the basic income unit be increased sufficiently to allow for an improvement in the staff/weighted enrolment ratio as well as an increase in the average salary. The staff/weighted enrolment ratio is vital to the quality of education.

In considering the problem of improving average salary per unit as against improving the full-time staff to income unit ratio it is interesting to note that it is more expensive to improve the 1967-68 assumed ratio from 1:25 to 1:23 with an average salary increase of 12% (623 - 510 = $113) than it is to improve average salaries by 18% while maintaining a 1:25 ratio (604 - 510 = $84). We say again, therefore, that in to-day's competitive market, the income unit must provide enough for reasonable improvement in average salary but <u>in addition</u> enough to ensure that a significant part of the additional income may be allocated to improvement of the ratio by hiring additional staff.

Figure 1 shows the trend in Ontario university average salaries and demonstrates the spread between increasing the salary component in the income unit from 12% to 18% for 1968-69.

Figure I.


AVERAGE SALARIES OF FULL-TIME STAFF AT EIGHT ONTARIO UNIVERSITIES 1961-62 TO 1968-69
Actual average salary
Requested average salary
Alternative requests for average salary 1968-69
18% INCREASE 1968-69
12% INCREASE 1968-69
AVERAGE SALARY (IN THOUSANDS)
16
15
14
13
12
11
10
9
8
0
61-62
62-63
63-64
64-65
65-66
66-67
67-68
68-69
CALENDAR YEAR

An analysis of Canadian and American academic salaries was undertaken to determine relative position of salaries and compensation in Ontario universities vis-a-vis other university systems. The state and provincial systems chosen for comparison were selected either because of system similarity or because of geographical proximity. Some comparative data were also tabulated for well-respected private American universities.

The great portion of the data for the analysis was collected from publications of the American Association of University Professors and the Canadian Association of University Teachers. In certain cases, data were obtained by solicitation from individual universities.

All salaries and compensation were weighted properly and expressed in Canadian dollars using the official exchange rate as of January 1. Only institutions classified as universities were included in the analysis. Addendum 2 to this report contains a list of the universities included in the salary study. We felt that American state colleges and technological institutes had no counterparts in the Ontario system so we excluded them from the study.

The AAUP publications on American institutions show all salaries and total compensation as nine-month figures - where necessary, eleven and twelve month salaries are converted to the nine-month figure. The data on Canadian universities are expressed as twelve-month salaries. In our analysis no attempt was made to normalize over a common

number of months so it is highly probable that the data on American salaries are biased downwards making the salary differences even greater than they appear. It is well known that many American universities provide professors summer supplements at a rate of 2/9 of their annual salary. Incidence of this practice in Canada is not known precisely, but if we may use the University of Toronto summer supplement scale for comparison, we find that the average for 1967-68 is slightly less than $1,000 per professor of those that receive the supplement. This is about 1/14 as compared to 2/9. Thus, on percentage alone without regard to how many receive the supplement, it would seem that the bias in the data causes Ontario salaries to appear even better than they actually are in comparison to American salaries.

The data show certain rather significant trends. First, Ontario salary levels lag those of other university systems examined to a considerable degree. Second, fringe benefits, as a percentage of average salary, are much smaller in Ontario than in the other systems examined. Third, since 1964-65, the salary levels in Ontario universities have tended to increase at a faster rate than most of the other provincial and state systems examined.

Table 4 gives a summary of average salaries, average compensation and numbers of full-time staff in each of the systems considered. The fringe benefits used in the calculation of total compensation include contributions by the institution for retirement programs, disability insurance

Table 4 [1]

A COMPARISON OF AVERAGE SALARY AND COMPENSATION AT THE UNIVERSITIES OF THE PROVINCE OF ONTARIO, WESTERN PROVINCES, SELECTED AMERICAN STATE SYSTEMS AND PRIVATE UNIVERSITIES

SYSTEM OR INSTITUTION	1964-65			1965-66			1966-67		
	Average Salary	Average Compensation	Fringe Benefits As % of Salary	Average Salary	Average Compensation	Fringe Benefits As % of Salary	Average Salary	Average Compensation	Fringe Benefits As % of Salary
California System	$12,010	$13,079	8	$12,803	$13,936	8	$12,934	$14,468	11
Michigan System	11,036	11,957	8	11,810	12,961	9	12,419	13,706	10
New York System	12,080	12,608	4	12,512	13,467	7	13,709	14,992	9
Ohio System	10,598	11,794	11	10,919	12,196	11	11,582	12,940	11
University of Rochester	12,746	14,618	15	13,583	15,661	15	14,589	16,767	15
Cornell University	13,783	15,458	12	14,358	16,281	13	14,798	17,071	15
University of Pennsylvania	12,447	13,616	9	13,413	14,928	11	14,370	15,897	11
Washington University of St. Louis	11,332	12,263	8	12,027	13,352	11	12,788	14,200	11
University of Chicago	14,515	16,228	11	15,648	17,605	12	16,728	18,819	12
Ontario System	10,045	10,693	6	10,634	11,354	6	11,444	12,303	7
Western Provinces [2]	10,178			10,991			11,640		

1/ Sources of data are summer issues of AAUP Bulletin, "Further Progress: The Economic Status of the Profession", and February issues of C.A.U.T. Bulletin. American universities salary data were converted to Canadian dollars for this analysis.

2/ Data on fringe benefits at universities in the Western Provinces were incomplete and were not included in the table. In the universities of Provinces of Alberta and Manitoba the average was 6-8%. The average was about 11% in British Columbia. Saskatchewan did not respond to our request.

and income protection, Canada Pension Plan, and life, hospital and medical insurance.

Figures 2 and 3 express the data of Table 4 graphically showing respectively Ontario university salaries and total compensation in comparison to American universities, salaries in the Western Provinces (fringe benefit data could not be obtained for these) and in comparison to the private American universities. Figure 4 displays salary information in a different form for comparison of rates of increase and for analysis of lead-lag relationships. For example, it is quite evident that during the period 1964-65 and 1966-67 Ontario salary levels have lagged Michigan's by almost two years. The evidence suggests that this lag may be decreased in 1967-68 although we do not have data on American institutions for this year. Ontario's rate of increase approximates that of New York which provides some encouragement. But, this is not enough. If we are to compete successfully in the university teacher market we must increase at an even faster rate to make up a significant portion of the gap that does exist.

The Part-Time and Support Staff Salaries Component (20.6% of Total)

Expense for part-time and support staff bears a direct relationship to that associated with full-time staff. Table 5 shows a comparison of full-time staff expense to part-time and support staff expense for each of the eight universities for 1966-67 and 1967-68. It is evident that for each individual university this proportion is quite stable from year to year.

Figure 2

AVERAGE SALARY AND COMPENSATION IN SELECTED PROVINCIAL AND STATE SYSTEMS IN CANADA AND THE USA

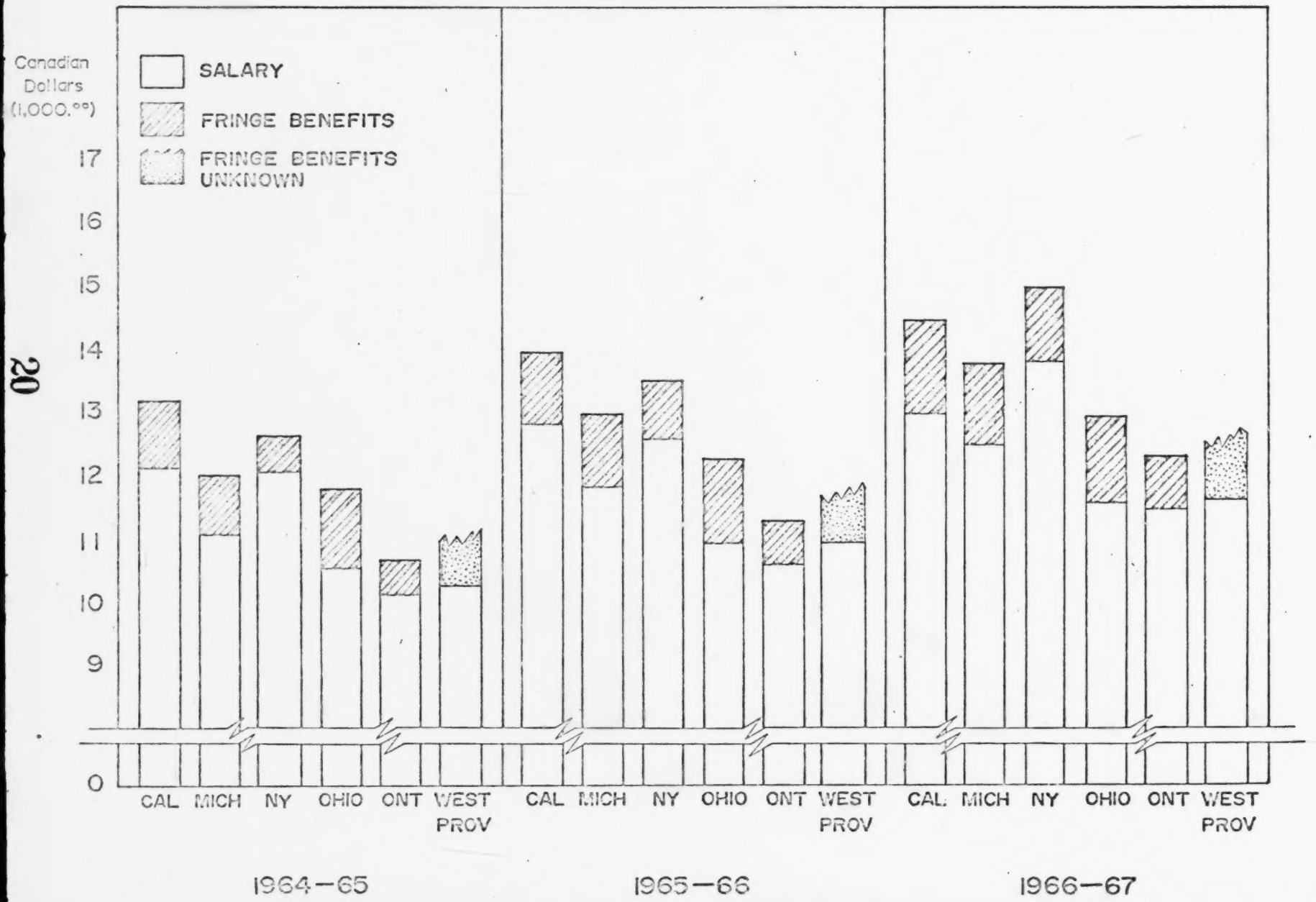


Figure 3

AVERAGE SALARY AND COMPENSATION
IN ONTARIO UNIVERSITIES AND
SELECTED PRIVATE UNIVERSITIES
IN THE U.S.A.

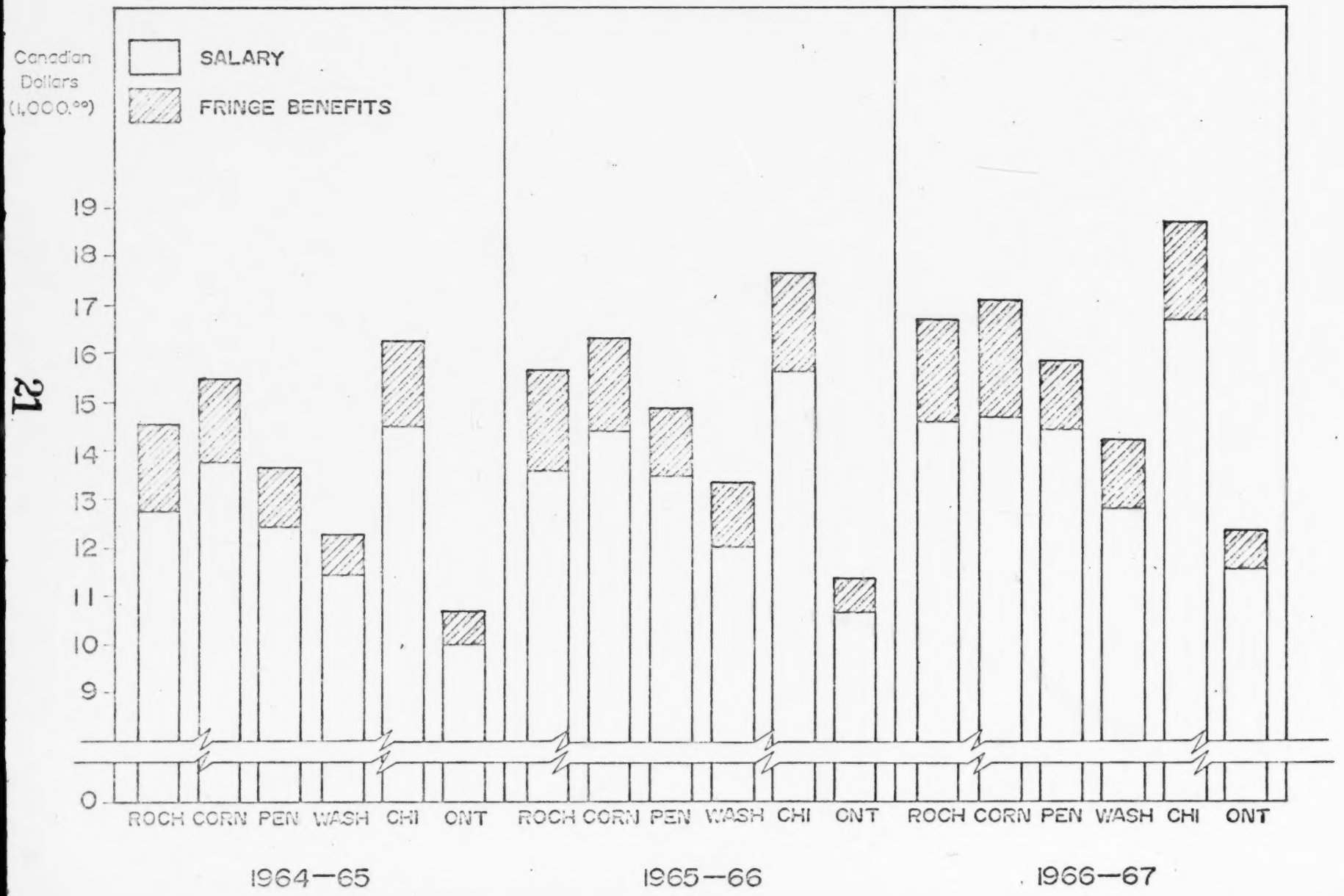
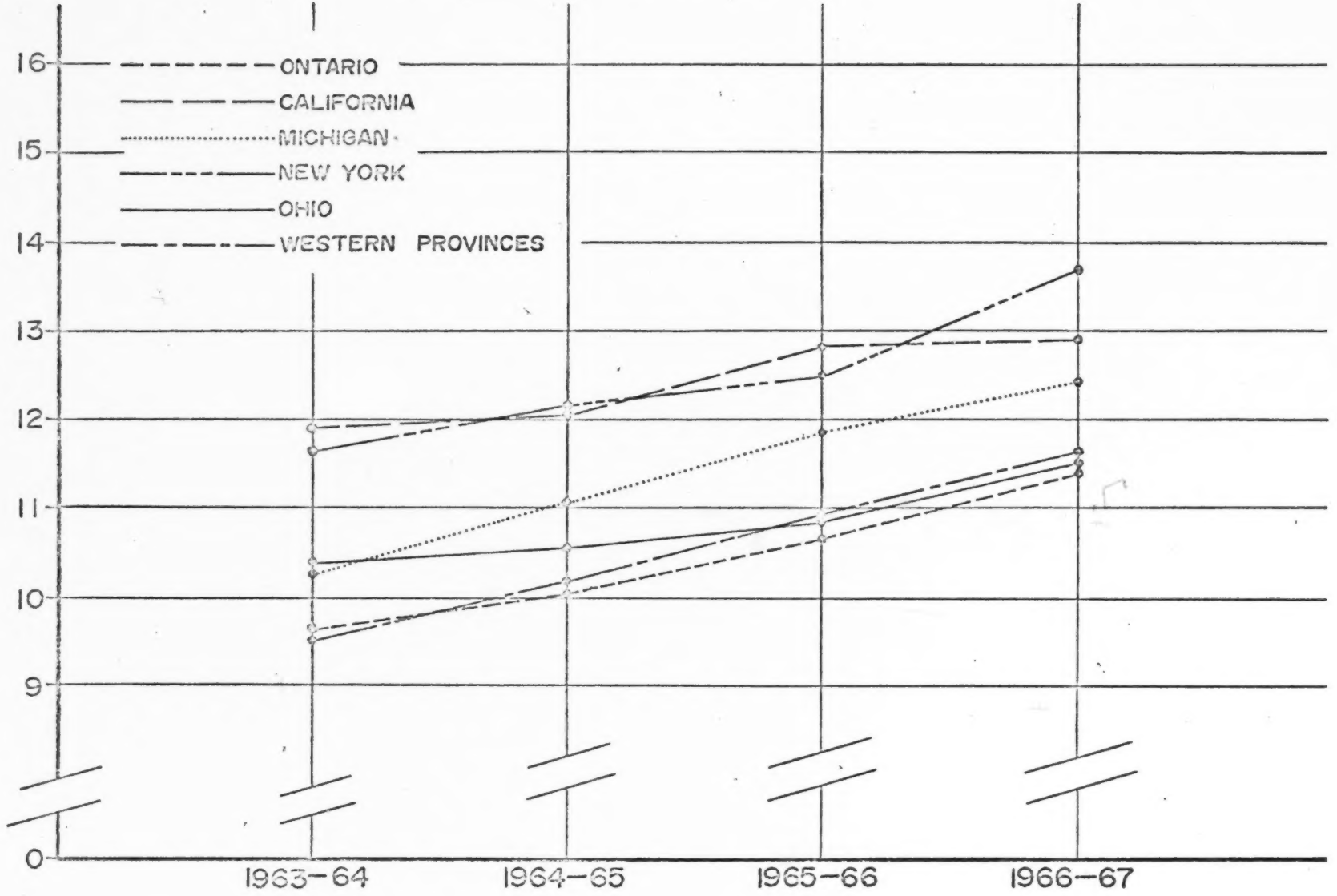


Figure 4

AVERAGE ACADEMIC SALARIES IN SELECTED PROVINCIAL AND STATE SYSTEMS 1963–64 TO 1966–67



Canadian Dollar (1,000.00)

22

The increased support for this component should therefore be tied to the increase that is chosen for full-time staff. In our final table we show, for each alternative value for full-time staff, a corresponding value for part-time and support staff bearing the same relationship to the full-time component as appears in Table 1, ie. 20.6/34.9.

The Library Books and Library Salaries Component (7.7% of Total)

The needs of the libraries of the eight Ontario universities are considered in two sections: the shortage of volumes which exists as of 1967-68, and the additional volumes necessary to look after the increases in staff and students and new courses in 1968-69.

The Ontario Council of University Librarians has furnished us with detailed tables of library holdings published in the Spinks Report by a further application of the "Clapp-Jordan formula". The Clapp-Jordan method is quite complicated, involving standards of size which are related to numbers of staff and students and undergraduate and graduate courses offered. We have not included those supporting tables here. They have been compiled with great care, and - given the reservation that the use of any formulae in this area is open to question and challenge - they incorporate the best available criteria for arriving at a reasonable quantitative assessment of our needs.

Table 5

PROPORTIONS OF SALARY EXPENSE PER UNIT ALLOCATED TO FULL-TIME TEACHING STAFF AND TO PART-TIME AND SUPPORT STAFF IN THE EIGHT ONTARIO UNIVERSITIES FOR 1966-1967 AND 1967-68

University	1966-67 Full-Time/Part-Time and Support	1967-68 Full-Time/Part-Time and Support
Toronto	62/38	62/38
Western	60/40	61/39
Queens	71/29	69/31
McMaster	57/43	61/39
Waterloo	62/38	65/35
Carleton	58/42	61/39
Ottawa	59/41	59/41
Windsor	74/26	74/26
Total	62/38	63/37

Source: Extracted from UA-1 Submissions for 1967-68 to the Ontario Committee on University Affairs.

The existing shortage of library holdings of the eight "emerged" universities is calculated to be 3½ million volumes.

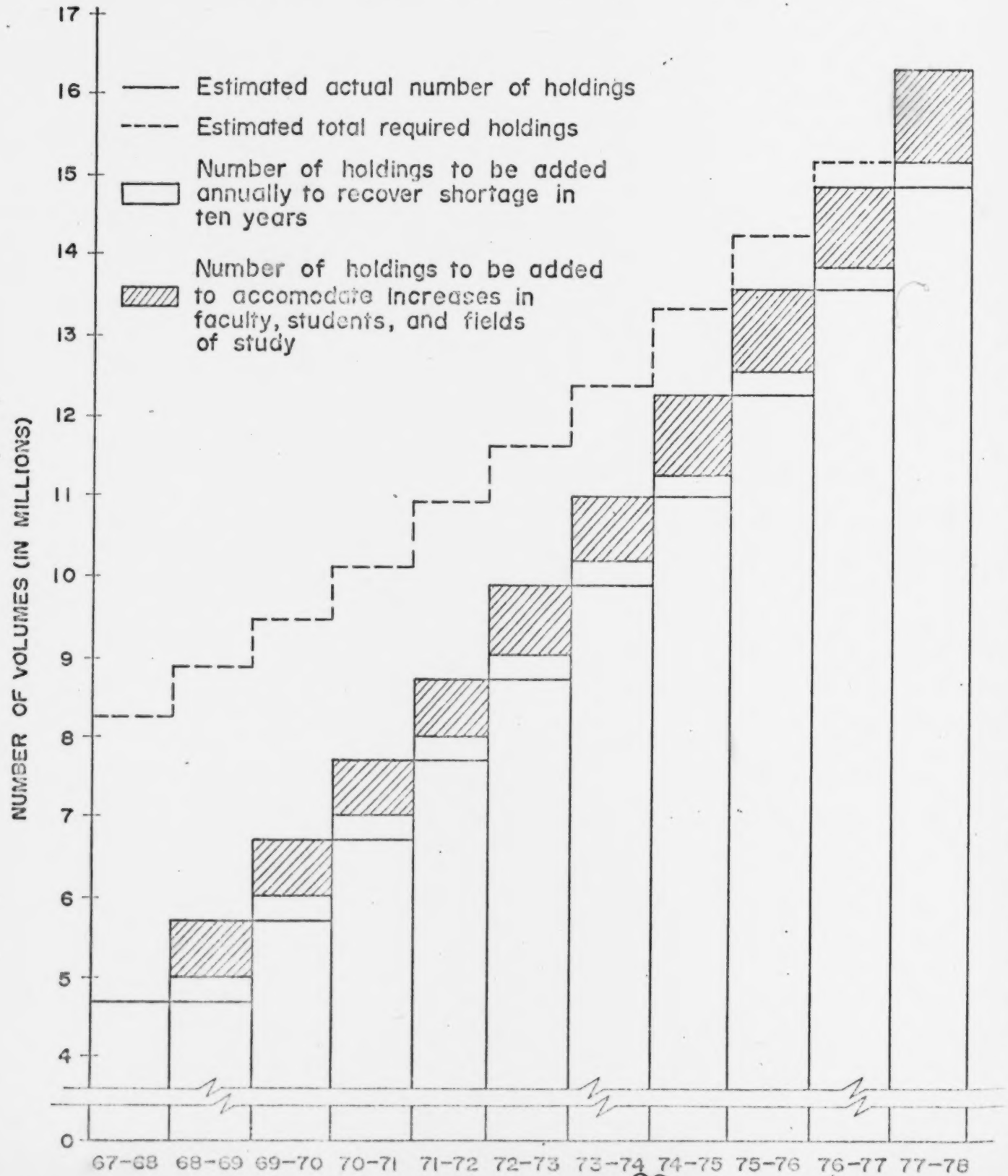
The number of volumes that should be added in 1968-69 in the eight universities stemming from increases in staff and students and the beginning of some new graduate courses of study, as determined by the Clapp-Jordan formula, comes to 606,230 volumes.

Book costs were estimated by the Ontario Council of University Librarians to average $10 per volume during 1966-67. This figure is expected to increase at the rate of 6% per annum; therefore a figure of $11.25 may be used for 1968-69. Processing costs per volume, of which the largest component is salaries, are not expected by librarians to rise as sharply as book costs. We assume therefore, that by 1968-69 these two elements will be roughly equal, and we are suggesting a relatively larger increase in the component for books to bring it abreast of the component for library salaries. If this equalization of the book budget component is not entirely absorbed by the increased cost of books and periodicals, the resulting real increase in resources for library materials would be a desirable dividend.

Our proposal is that the first of these needs, that is the shortage of 3½ million volumes, should be recovered over a maximum period of ten years. Figure 5 shows how this would be accomplished. The shortage would be made up by adding volumes in equal amounts over the ten-year

Figure 5

LIBRARY BOOK HOLDINGS AND SHORTAGES IN EIGHT ONTARIO UNIVERSITIES 1967—68 TO 1977—78



period. In addition, a number of volumes must be added each year in order to take care of the increases in staff members, students and fields of study during the year in question (606,230 in 1968-69). For purposes of illustration only, we have assumed in Figure 5 that the number of volumes required annually for the increases in staff, students and subjects will increase at a rate of 7% per annum, which is somewhat less than the increase for 1968-69.

The dotted line in Figure 5 shows where we ought to be, in theory, in each calendar year from now to 1977-1978. The ascending series of columns show how we propose to get there.

Table 6 shows, for 1968-69 only, the increase in volumes necessary for that year, along with associated book costs per income unit and library salaries per income unit amounting to about $85 each.

It is possible that special grants for making up the backlog of these requests might overlap with our own proposal and we cannot at this point predict the extent of this overlap. We think, however, that there is really no danger of overestimating library needs.

The "Other Academic Expenses" Component (16.2% of Total)

"Other Academic Expenses" makes up a fairly large component of the total expense (16.2%) and it was for this that the largest percentage increase was requested for 1967-68, i.e., 39%.

Table 6

LIBRARY COSTS AT EIGHT ONTARIO UNIVERSITIES FOR 1968-69

Required number of volumes per Clapp-Jordan formula (1967-68)	8,273,957
Actual number of volumes held 1967-68	4,774,000
Number of volumes short	3,499,957
Number of years to recover 1967-68 shortage	10
Number of volumes necessary in 1968-69 to reduce shortage	349,996
Number of volumes necessary as a result of increase in staff, students, and new programs in 1968-69	606,230
Total increase in volumes necessary 1968-69	956,226
Total book costs 1968-69 @ $11.25 per volume	$10,757,543
Book costs per unit	$ 84.6
Total library salaries @ $11.25 per volume	$10,757,543
Total library salaries per unit 1968-69	$ 84.6

This component includes all the expenses of the academic departments and divisions related to their instructional programs except salaries; replacements and additions to laboratory apparatus and technical equipment; replacements and additions to furniture; office supplies and other expenses in the academic departments; laboratory materials and supplies; machine rentals and maintenance contracts; etc. In addition, the expense for pensions and other fringe benefits is subsumed under this heading, comprising about 20% of the whole.

It is unnecessary to point out that the purchase of equipment, furniture and supplies will be subject to the ordinary inflationary trends. In addition, however, to the increase in such costs that would normally be expected, there are special factors which affect university departmental purchases that do not always apply to commercial or industrial purchasing in general. Laboratory apparatus is becoming more sophisticated and expensive, and at the same time is becoming obsolescent more rapidly than in the past. Machine rental and maintenance contracts are accelerating at an unprecedented rate with increasing usage of electronic devices.

We cannot establish a backlog of need in these areas from the data in hand, but it is certain that in the past, furniture and equipment, supplies and the other miscellaneous accounts have regularly been reduced in order to provide

money for other accounts which are thought to be more in need. This could be established in future by further analysis.

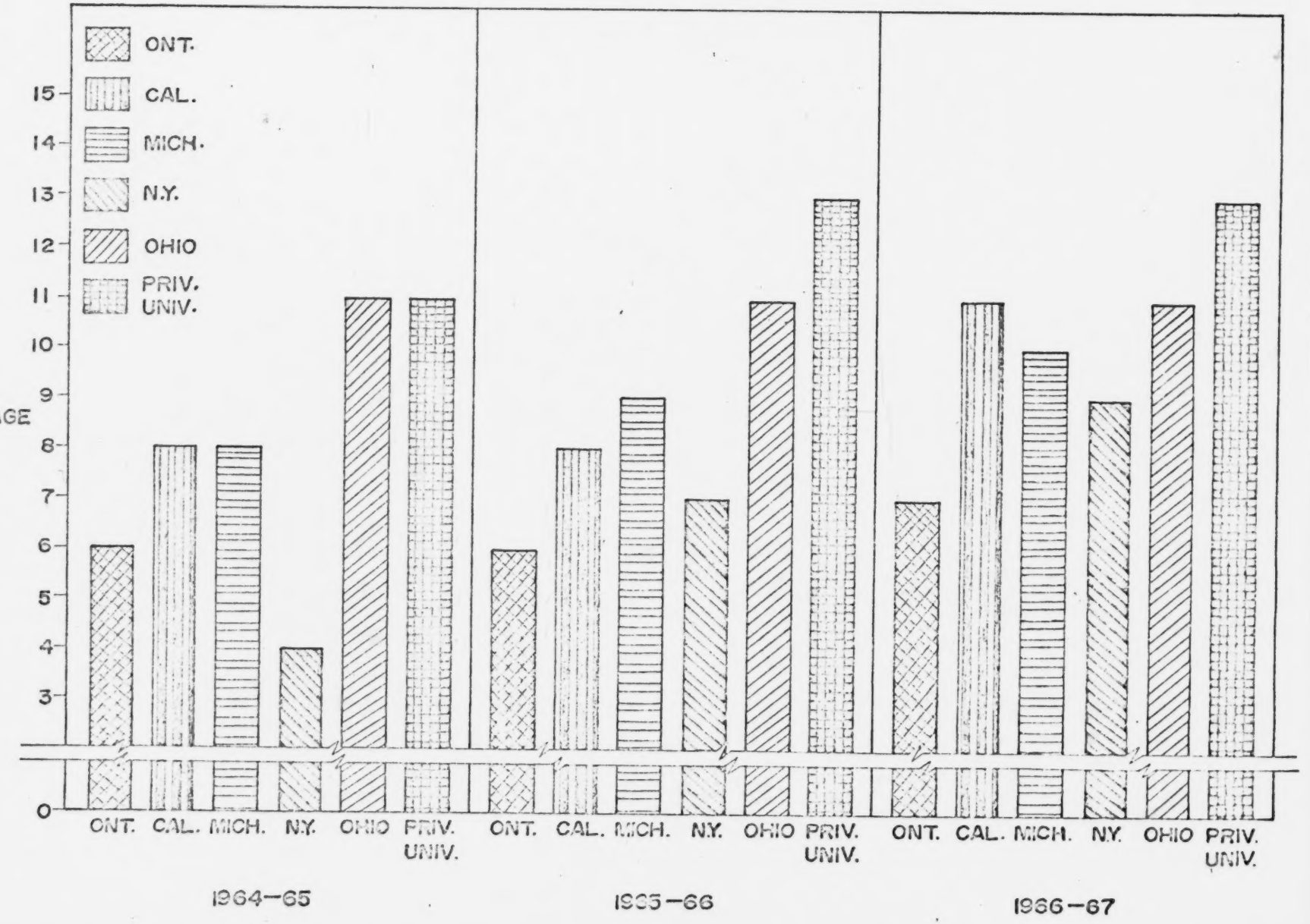
Pensions and fringe benefits are obviously tied in with the academic salaries account and cannot be prevented from escalating. Figure 6 displays the fringe benefit data of Table 4 to show the upward trend in this account. Again, the Ontario universities lag the American systems to a substantial degree and fall even further behind when compared to our sample of private American universities.

For the component as a whole, our best evidence is that the requested increase of 39% over the actual expenditure in 1966-67 corresponds with a similar increase in the actual 1966-67 expenditure over 1965-66. Evidently we have a distinct upward trend. We propose the same rate of increase as requested in 1967-68 over 1966-67, that is, 39%. This would mean an addition of $100 to the basic income unit value.

The expense of the "system" merits consideration also in analysis of this component. Recently there has been discussion of whether projects which benefit several universities should be funded through special earmarked grants or by a corresponding increase in the value of the basic unit. Assuming limited resources, the former would increase the amount to special grants and would therefore decrease the value of the basic unit. Implicit in the latter is the assumption, of course, that all universities would participate in supporting the projects and that all

Figure 6

FRINGE BENEFITS AS A PERCENTAGE OF
AVERAGE SALARY IN SELECTED PROVINCIAL
AND STATE SYSTEMS AND PRIVATE UNIVERSITIES



universities would share in the benefits. If the latter option is preferred by the Committee on University Affairs, as it appears to be from the tenor of recent discussions, then the income unit value will have to be increased to provide the necessary support for the systems projects. Without an enumeration of the possible numbers of systems projects that would be desirable and definition of the scope of work of each we can make no specific quantitative recommendations. We believe the provision of $100 for the component will be sufficient for "system" expenses in 1968-69 but we can foresee further increases in later years if we are to continue to develop inter-university projects already undertaken (library coordination, admissions, television, graduate studies) and undertake others (inter-university graduate education institutes and research centres, regional computer facilities, inter-university information networks, etc.).

Administrative Expenses Including Salaries (5.2% of Total)

Table 1 shows that the over-all increase in administrative expenses for the eight universities for 1967-68 over 1966-67 was 17%.

In this category our only firm data are from the University of Toronto, where the administrative expenses over the past six years have shown a continuous but very irregular increase.

While we have no data to support this impression, we suggest that Canadian universities suffer by comparison with American universities in their allocation of income to administration, and that the proportionately lower administrative costs in Canada would not look nearly so thrifty if the universities were judged by the standard of cost effectiveness. Further, we suggest that the reason we have suffered is that we have been catching up on academic salaries, and administration has had to bear a part of this load in reduced budgets.

There is one new minor administrative cost which will affect all the universities, resulting from the decentralized processing of applications for Province of Ontario Student Awards. For 1967-68 this cost is being met, in part at least, by a reimbursement of the universities from the Government at the rate of $4.50 per application. In his letter to Dr. Corry announcing this decision the Minister of University Affairs made this comment: "I am in whole-hearted agreement with you that for subsequent years the level of over-all Government support to the universities should be set on the assumption that the universities will pay the full costs of such local administration of Student Awards out of the general operating funds provided by the Government."

We therefore propose an increase of 20% of the 1967-68 request for this component. This would amount to an increase of $16 in the basic income unit.

Plant Maintenance Expense Including Salaries (10.2% of Total)

Table 1 shows an aggregate request of $157.9 per unit to support maintenance expenses. This is an increase of about 12% over 1966-67.

We have detailed costs for this component for the University of Toronto from 1961-62; these show a predictable jump in the year when a new Physics building was occupied, but otherwise there is no consistent pattern. Plant maintenance expenses have doubled in the last seven years if Toronto's experience is typical.

All of the eight universities are affected by the very material increases in the cost of utilities, as well as the staggering increase in the consumption of water, power, etc., that results from stepped-up research activity and the 24-hour occupation of buildings. These are examples of rising trends which are irreversible.

New buildings and equipment are thought to require less expense for maintenance than old ones, but this is not always the case, especially when the equipment is of an exotic nature. The cost of maintenance will vary with the sophistication of the plant. The maintenance component should always be considered by individual universities in relation to academic and other expenses because equipment that is expensive to maintain may be

producing even greater economies (as well as more effective operations) on the academic and administrative sides.

We propose that the increase in the maintenance component be in the region of 12% of the 1967-68 aggregate. This increase would amount to about $20.

The Component of Miscellaneous and Other Operating Expenses (5.2% of Total)

This component includes salaries and expenses of service departments (such as Alumni Affairs, Information Office, etc. in the cast of Toronto), other expenses including legal fees, Workmen's Compensation Insurance, provision for major maintenance and renovation, etc. The ingredients of the component are so erratic as to defy analysis. We cannot detect any trends to justify any increase in this component and we recommend none.

The Value of the Basic Income Unit for 1968-69

Table 7 summarizes the proposals detailed above for various ratios of staff to income units. For the first two components of academic salaries expenses, the table displays a range of 4 alternatives (and there are many more in Table 3) of average staff/weighted enrolment ratios and a 16% increase in average salary. We believe these alternatives should be studied carefully for the effect the change in the value of the unit has on the vital staff/weighted enrolment ratio. The recommended increases to the other components are the same for all alternatives with the percentage increases calculated from an assumed aggregate income received per component in 1967-68.

One way of looking at the situation would be to consider that the difference between the desired value for 1967-68 shown at the bottom of the first column ($1477) and the actual value ($1320) represents a degree of improvement which the universities were obliged to get along without in 1967-68, but which should be restored over the next three or four years. The 1967-68 submissions represented real and reasonable needs which have not disappeared. The level of support that was granted forced the postponement of many things that were postponable - development, experimentation, rectification of poor situations - but which should nevertheless be undertaken as soon as the resources

Table 7

1967-68 AGGREGATE INCOME PER UNIT REQUESTED AND RECEIVED AND SOME ALTERNATIVE INCREASES TO THE VALUE OF THE BASIC INCOME UNIT IN 1968-69

Expense Component	1967-68 Aggregate Requested	1967-68* Aggregate Received	Dollar and Percentage Increase in Income per Unit for 1968-69 for Alternative Staff/Income Unit Ratios							
			1:22		1:23		1:24		1:25	
			$ Incr.	% Incr.	$ Incr.	% Incr.	$ Incr.	% Incr.	$ Incr.	% Incr
Full-time Teaching Staff Salaries	$540	$510	$166	32.5	$136	26.7	$109	21.4	$ 84	16.5
Part-time & Support Staff Salaries	318	278	99	35.6	81	29.1	65	23.4	50	18.0
Total Library Expenses	119	104	66	63.5	66	63.5	66	63.5	66	63.5
Other Academic Expenses	251	219	100	45.7	100	45.7	100	45.7	100	45.7
Subtotal (Academic)	$1228	$1111	$ 431	38.8	$ 383	34.5	$ 340	30.6	$ 300	27.0
Administration	81	71	16	22.5	16	22.5	16	22.5	16	22.5
Maintenance	158	138	20	14.5	20	14.5	20	14.5	20	14.5
Miscellaneous	81	71	0	0.0	0	0.0	0	0.0	0	0.0
Subtotal (Admin.)	$ 320	$ 280	$ 36	12.8	$ 36	12.8	$ 36	12.8	$ 36	12.8
Grand Total	$1548	$1391	$ 467	33.5	$ 419	30.1	$ 376	27.0	$ 336	24.1
Less Special Grants/Unit Increase	71	71	70		70		70		70	
			397		349		306		266	
1967-68 Unit Value	$1477	$1320	$1320		$1320		$1320		$1320	
1968-69 Unit Value			$1717	30.0	$1669	26.4	$1626	23.2	$1586	20.2

*This column was formed by allocating the difference of $157 between request and receipt proportionally to the expense components after assumption of a 1:25 ratio at $510 per unit.

will allow. Some leeway is available to some universities through their sources of income aside from grants and fees. But often these funds are already committed for uses which have not been allowed by the Department of University Affairs to be supported by grants, such as the meeting of deficits on ancillary enterprises and the provision of selective student aid outside the Province of Ontario Student Aid Program. And, in any case, these funds are not extensive, nor are they available to all.

Our proposal is that the second alternative (block-in in Table 7) should be selected. The value of the income unit for this alternative is $1,669. It would provide for improvement from an assumed full-time staff/income unit ratio of 1:25 to 1:23 accompanied by an increase in average salary of 16%. Associated with this increase for full-time staff would be the proportional increase to part-time and support staff salaries. The other increases would be as shown with the total increase to the 1967-68 value being $349 - approximately 26% greater than the 1967-68 value. This would be an amount sufficient to meet anticipated salary demands for the coming year, recover lost ground in the staff/income unit ratio and in development, and sustain the other expense components with increased income to match trends in increased expenses.

Estimate of the Increase in Total Provincial Grants

We estimate there will be close to 87,000 full-time equivalent students in 1968-69 representing about 150,000 income units. If, for example, the income unit were increased by $349 as suggested above, the total basic operating income to the universities in the Province would be about $250,000,000. After fees are deducted ($41,000,000), and estimated grants to emerging institutions and other special grants are added ($20,000,000), the total required grant would be in the neighbourhood of $229,000,000. This is $68,000,000 over the 1967-68 grant of $161,000,000 and represents an increase of 42.2%.

Addendum 1

EXPLANATION OF EXPENSE COMPONENTS

1) Total full-time teaching staff salaries

2) Total part-time and support staff salaries

   (a) part-time teaching staff salaries
   (b) graduate student teaching salaries
   (c) support staff salaries

3) Library staff salaries

4) Library books

5) Other Academic Expenses

   (a) pension and other fringe benefits
   (b) replacement and additional furniture and equipment
   (c) other expenses including office and laboratory supplies

6) Total Administration Expenses

   (a) salaries
   (b) pension and other fringe benefits
   (c) replacement and additional furniture and equipment
   (d) other expenses including office supplies and machine rentals.

7) Total Plant Maintenance Expenses

   (a) salaries
   (b) pension and other fringe benefits
   (c) replacement and additional furniture and equipment
   (d) other expenses including fuel, electricity, water, cleaning supplies and building insurance

8) Miscellaneous Expenses

   (a) salaries and expenses of additional service departments e.g. Development Office, Information Office, Alumni Affairs
   (b) other expenses including provision for salary adjustments, Workmen's Compensation Insurance, legal fees, and bank charges.

9) Other Operating Expenses

   (a) Provision for major maintenance and renovations
   (b) Interest payments on debentures

ADDENDUM 2

UNIVERSITIES AND UNIVERSITY SYSTEMS
INCLUDED IN THE SALARY ANALYSIS

AMERICAN PUBLIC UNIVERSITIES

California

University of California

University of California Medical School

Michigan

Central Michigan University

Eastern Michigan University

Michigan State University

Northern Michigan University

University of Michigan

University of Michigan Medical School

Wayne State University

Wayne State University Preclinical Medical School

Western Michigan University

New York

CUNY - Brooklyn College

CUNY - City College

CUNY - Hunter College

CUNY - Queens College

Graduate School of Public Affairs

State University at Albany

State University at Binghamton

State University at Buffalo

State University at Stony Brook

Downstate Medical Centre

Upstate Medical Centre

Ohio

Bowling Green State University

Cleveland State University

Kent State University

Miami University

Ohio State University

Ohio University

AMERICAN PRIVATE UNIVERSITIES

University of Rochester

Cornell University

University of Pennsylvania

Washington University - St. Louis

UNIVERSITIES OF THE WESTERN PROVINCES

University of Manitoba

University of Saskatchewan

University of Alberta - Edmonton

University of Alberta - Calgary

University of British Columbia

Simon Fraser University

Victoria University

SUPPLEMENT NUMBER 1.

REPORT TO THE COMMITTEE ON UNIVERSITY AFFAIRS

VALUE OF THE BASIC INCOME UNIT IN 1968–69

FILMED FROM BEST AVAILABLE COPY

COMMITTEE OF PRESIDENTS OF UNIVERSITIES OF ONTARIO

SUBCOMMITTEE ON RESEARCH AND PLANNING

Supplement Number 1

1. Introduction

In August, 1967, the Committee of Presidents of Universities of Ontario presented to the Committee on University Affairs a report in which the universities' requirements for operating income for 1968-69 were analyzed as carefully as could be done from the data then in hand. The purpose of this Supplement is to refine that earlier analysis on the basis of information subsequently acquired.

The August report was based on the intended spending patterns of the eight "emerged" universities--that is, on the percentage of their resources which these universities, on the average, proposed to apply to the major components of expense in 1967-68. (Data on their actual allocation did not, of course, exist in the summer of 1967.) We are now in a position to compare the theoretical with the actual spending patterns, and to comment on some factors which have influenced them, and which obviously have a bearing on the requirements for 1968-69.

In addition to the actual spending patterns, this supplement provides updated information on full-time staff numbers and salaries for 1967-68; data on weighted enrolments (November 15th estimates of December 1st count) for 1967-68, and revised estimates for 1968-69; and some additional salary scales of non-university educational institutions in Ontario which, it has been suggested, would be useful for comparison. The information on staff, enrolment, salaries and other expenses were taken from UA 1, 3 and 4 forms submitted by the universities to the Department of University Affairs on November 15th, 1967.

2. STAFF NUMBERS AND WEIGHTED ENROLMENT

Table 1 compares (1) the number of full-time staff requested in the universities' submissions with the numbers currently budgeted for 1967-68; (2) the expected number of income units with the actual (as estimated on November 15th, 1967); and (3) the desired ratio of staff to weighted enrolment with the budgeted ratio.

The budgeted number of staff in 1967-68 is 4,686, which is 121 less than the 4,807 that were requested in the original submissions. This difference, taken together with the increase in income units over expectations, has produced a staff to weighted enrolment ratio of 1/24.7, compared to the desired ratio of 1/23.7. (In terms of staff to students, ignoring weights, the ratio is 1/13.7 compared to approximately 1/13.)

There are imperfections in the information which make for problems in drawing inferences from the analysis. For example, since the recruiting of staff has been for some years a practically continuous process, the budgeted figures will in all cases include a certain number of positions which the department heads have justified for their establishment but have not yet succeeded in finding. We do not know the exact numbers of persons actually appointed at the time of writing, but tentative estimates from Toronto, Queen's, Western, McMaster, Ottawa and Waterloo indicate that the actual total appointed is in the neighbourhood of 6% less than the budgeted total, which yields an estimated actual average ratio of 1/26.2. In view of the difficulty of achieving precision, we think it is reasonable to use 1/25 as the actual staff to weighted enrolment ratio in 1967-68.

Weighted enrolment for the emerged universities in 1968-69 is presently estimated at 124,084. To prevent a further worsening of the ratio they will require approximately 5,000 full-time staff.

3. ACADEMIC SALARIES

From the data furnished by the eight universities we have obtained an estimated actual average salary of $12,878 for 1967-68, an increase of 12% over 1966-67. This is fairly close to the imputed average salary of $13,007 in our August report; we estimated that this would hold firm because of the high priority of this component in the allocation of financial resources in all universities and the realities of a competitive market.

Figure 1 herein is a modification of Figure 1 in the original report to show the actual average of $12,878 for the eight universities in 1967-68 and extrapolated averages for 1968-69 at an 18% increase ($15,200) and at a 12% increase ($14,400). Figure 2 shows how Ontario salaries have improved in 1967-68 in comparison with those in the western Canadian provinces. (The average salary is $12,621 based on an analysis of 3,421 university teachers in the Universities of British Columbia, Victoria, Alberta, Calgary and Manitoba.) Up-to-date salary information on American universities for 1967-68 will not become available until about mid-1968. At this time we suspect that the gap between Ontario salaries and those of comparable American jurisdictions has been lessened slightly in 1967-68.

A question was raised about the propriety of expressing American data in Canadian dollars. Such normalizing is accepted standard practice in statistical analysis. To do otherwise would obscure real variation. There may be reasons why full parity might not be a proper goal, but this is an entirely different problem which should not be allowed to confound proper analysis. In view of the great mobility of the academic profession and the generally higher cost of living in Ontario indicated by the comparative cost-of-living indices, it is obviously correct to use Canadian dollars for comparisons. Moreover, as was explained in the earlier report, we compared nine-month American salaries and twelve-month Canadian salaries with no allowance for the separate summer earnings that commonly form a sizable addition to salaries in American universities.

It was suggested that we provide salary information about O.I.S.E., O.C.E. and the C.A.A.T.s. It has not been possible to obtain their average salaries, but Table 2 sets forth a comparison of their salary scales with those of the Ontario universities as reported to the Dominion Bureau of Statistics from May to July, 1967. Salary scale information on other Canadian universities is shown in Table 3.

The Ontario Institute for Studies in Education has, by a considerable margin, the highest minimum salaries in all ranks. Regarding the C.A.A.T. scale it is important to note that the addition of $1,200 for the doctorate raises the bracket for their highest rank to $8,900-$14,100. Thus, the C.A.A.T.s have salary levels which are competitive for holders of the Ph.D. at the rank of assistant professor in the universities.

4. SUPPORTING STAFF

Competition from the C.A.A.T.s is likely to have its greatest effect upon the universities in the area of technical support staff. Skilled laboratory technicians and mechanicians, computer programmers, etc., are already in short supply, and this new demand will almost certainly give an upward push to the salary levels of people in these categories. Neither they nor the statistical, accounting and secretarial personnel have been kept at satisfactory levels because of the overwhelming difficulties and high priority of the academic market; union activities have increased markedly in the months since our earlier report was written, and large increases in these costs appear to be inescapable.

5. OTHER ACADEMIC EXPENSES

In the August report, "systems" expenses were included under this heading; this is still the case except that the special case of regional computer facilities and the hardware for local facilities calls

for special treatment. However, apart altogether from "systems" expenses, the other expenses of the academic departments--the apparatus, equipment, furniture and supplies--have suffered in the past from vulnerability when resources are scarce, and are doing so again this year, as we shall show.

6. ALLOCATION OF RESOURCES, 1967-68

It will be recalled that in the earlier report, the second column of Table 7 on page 36 contained a theoretical allocation of the $1,320 basic unit value on the assumption of a staff to weighted enrolment ratio of 1/25. Except for academic salaries, the theoretical allocation was based upon the same component percentages that were implied in the 1967-68 submissions (reduced proportionally after the academic salaries had been removed).

Table 4 herein is arranged so that it is possible to see the 1967-68 information in the following order: (1) submissions, (2) theoretical allocation at the $1,320 financing level, and (3) budgeted allocation (as determined from UA 4 forms). In comparing the first and third columns it is interesting to note that the total academic components, as finally budgeted, received almost exactly the same percentage of the whole as had been visualized in the submissions (79-3%, vs. 79.4%), although the dollar amount was much smaller due to the level of financing. Within the academic sector, however, the academic salaries and the library expense (of which half is composed of library salaries) increased their percentages over what was implied in the submissions at the expense of "Other Academic Expenses". This is a clear demonstration of the combined effects of a very competitive market for skilled personnel and

an over-all scarcity of resources. The increases in Administration and Maintenance at the expense of Miscellaneous probably reflect, in part, a more precise analysis and categorization of expenses formerly called miscellaneous; nevertheless it is reassuring to see administration and maintenance holding their own.

7. RECOMMENDED INCREASES

Table 5 repeats the 1967-68 budgeted allocation from Table 4, and adds three columns to show, first, the preferred financing pattern indicated in the August report, secondly, what seems to us to be a possible financing pattern for 1968-69, and thirdly, what we believe is the absolute minimum financing pattern that can be proposed for 1968-69 as a result of our analysis of budget patterns for 1967-68. The original proposal includes a 16% increase in academic salaries, at a full-time staff to income unit ratio of 1/23, and involves an increase of $349 in the basic unit value. The second proposal changes the staff to income unit ratio to the current level of 1/25 with the salary increase remaining at 16%. The increase associated with this alternative is $238--about 18%. The third demonstrates that even if it were possible to staff the universities successfully with an average salary increase of no more than 12%, we would still need an increase of $208, or 16%, in the basic unit value. Any reduction below a 16% increase will cause a deterioration in the Ontario universities so serious that their recovery might be in question.

Much is being said today about the need for retrenchment in the whole economy, and the university is adjured to tighten its belt. But with the best will in the world, the university community has to face its

own economic facts of life. It must purchase the services of very highly trained people--services that are in great demand. It cannot ask those people to sacrifice themselves in the cause of general retrenchment while in every other sector people with far less exacting training are obtaining sufficient increases to hold their own against at least some of the erosion of their standard of living by inflated costs. It is a vicious circle, but if we ask our staff to step out of it they will simply go somewhere else. And they are the ones whose researches are needed to bring the economy back to full health.

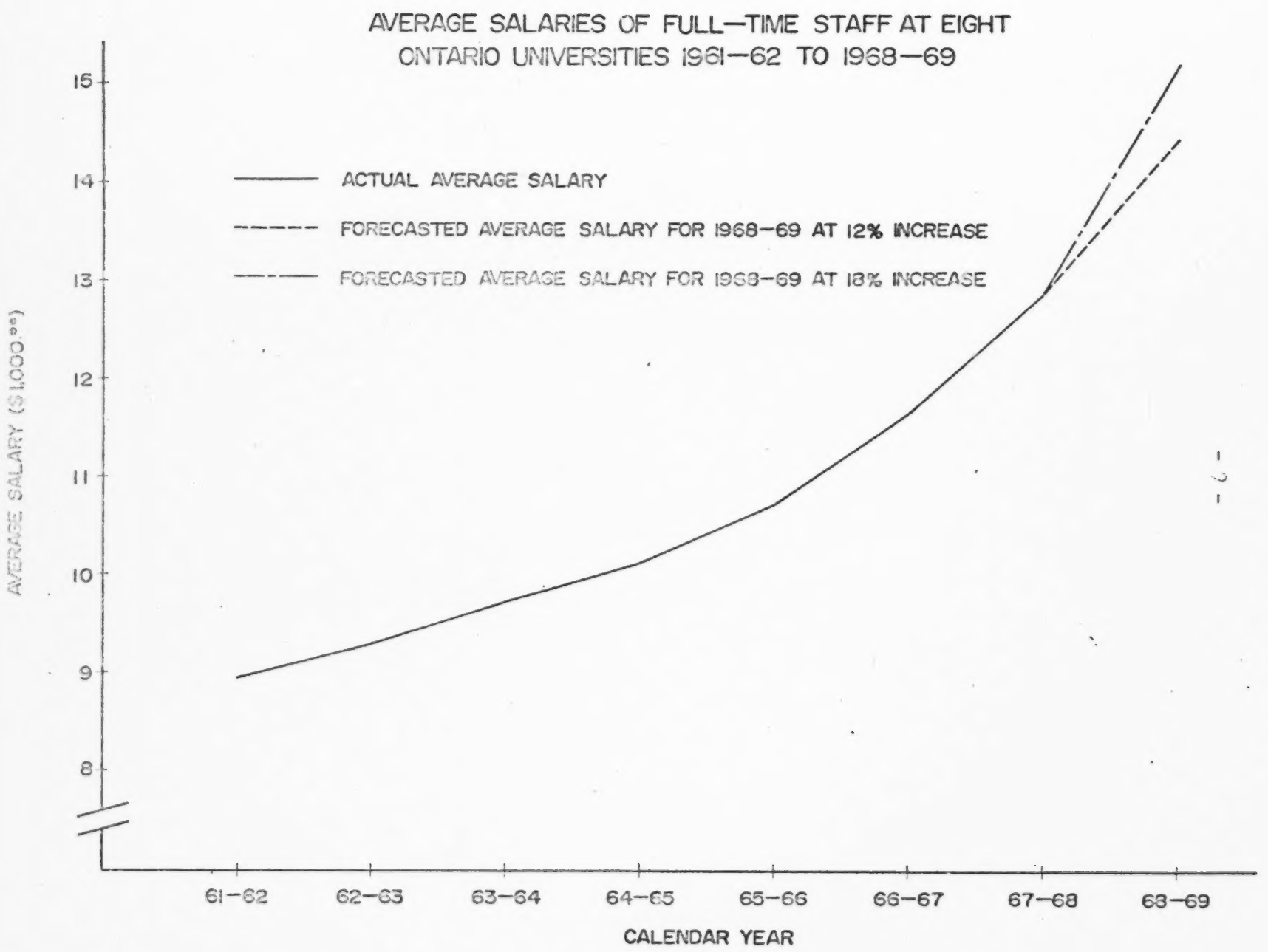
It is our conclusion that, leaving aside special grants for emergent universities, regional computing centres, etc., the level of support required for all the universities through the operating grants formula is as we have indicated above.

TABLE 1

Staff Numbers and Weighted Enrolment, 1967-68

	Expected		Actual
Full-time staff: Submissions	4,807	Budgets	4,686
Income units: Est., Dec., 1966	114,059	Est., Nov., 1967	115,235
Staff to Weighted Enrolment Ratio	1/23.7		1/24.7

Figure I.


AVERAGE SALARIES OF FULL—TIME STAFF AT EIGHT ONTARIO UNIVERSITIES 1961—62 TO 1968—69
ACTUAL AVERAGE SALARY
FORECASTED AVERAGE SALARY FOR 1968—69 AT 12% INCREASE
FORECASTED AVERAGE SALARY FOR 1968—69 AT 18% INCREASE
AVERAGE SALARY ($1,000.00)
15
14
13
12
11
10
9
8
61—62
62—63
63—64
64—65
65—66
66—67
67—68
68—69
CALENDAR YEAR

AVERAGE ACADEMIC SALARIES IN SELECTED PROVINCIAL AND STATE SYSTEMS 1963–64 TO 1967–68

Figure 2

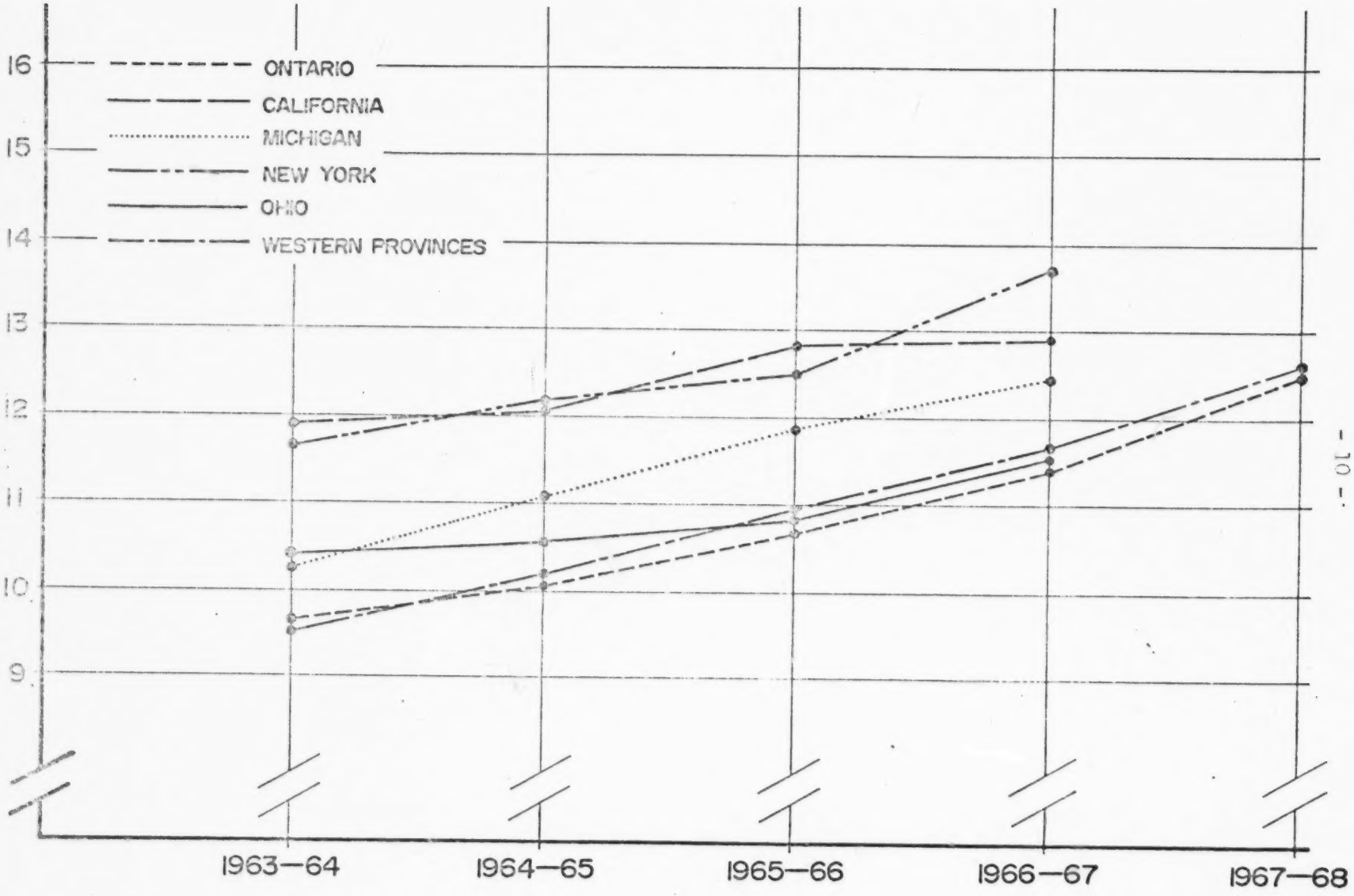


TABLE 2

SUMMARY DATA ON UNIVERSITY TEACHER SALARY SCALE MINIMUMS FOR FOUR ACADEMIC RANKS, BY INSTITUTION, 1967-68

(Source: As reported to the Dominion Bureau of Statistics from May to July, 1967, and supplemented by information on OISE, OCE and CAAT's furnished by Dr. Sheffield)

Province and Institution	Full Prof.	Assoc. Prof.	Assis. Prof.	Lecturer
Ontario:				
Brock	15,000	11,500	9,000	7,000
Carleton	15,000	11,300	9,000	2/
Guelph	14,500	11,500	9,000	7,500
Lakehead	15,300	11,800	9,300	7,700
Laurentian	14,100	10,900	8,780	7,100
McMaster	15,000	11,500	9,000	7,000
Ottawa	14,375	11,500	8,740	6,900
Queen's	15,500	12,000	9,200	2/
Toronto	15,200	11,300	9,200	7,500
Trent	15,000	11,500	9,000	7,100
Waterloo	15,000	11,000	8,500	6,500
Western Ontario	15,000	11,500	9,500	7,500
Windsor	15,000	12,000	9,000	7,000
York	15,000	11,200	9,100	6,000
Ontario Institute for Studies in Education	16,600	14,400	12,200	9,500
Ontario College of Education	15,200	11,300	9,200	7,500
CAAT's				
Master	7,700-12,900 (+ 800 for Master's degree, 1200 for doctorate)			
Associate Master	7,200-12,000 (+ 800 for Master's degree, 1200 for doctorate)			
Assistant Master	6,800-10,600 (+ 800 for Master's degree, 1200 for doctorate)			

2. No minimum stated.

TABLE 3

SUMMARY DATA ON UNIVERSITY TEACHER SALARY SCALE MINIMUMS FOR FOUR ACADEMIC RANKS, BY INSTITUTION, 1967-68
(Source: As reported to the Dominion Bureau of Statistics from May to July, 1967)

Province and Institution	Full Prof.	Assoc. Prof.	Assis. Prof.	Lecturer
Newfoundland:				
Memorial	14,500	11,500	9,000	7,000
Prince Edward Island:				
Prince of Wales	12,500[1/]	10,500[1/]	8,500[1/]	7,500[1/]
St. Dunstan's	13,500	10,750	8,600	7,200
Nova Scotia:				
Acadia	13,500	11,000	8,500	
Dalhousie	13,000	10,500	8,000	2/
King's College	14,000	11,000	9,500	2/
Mt. St. Vincent	12,000	10,000	8,000	6,250
N.S. Technical Coll.	13,250	12,250	9,000	7,750
St. Francis Xavier	14,050	11,350	9,000	6,800
St. Mary's	13,500	11,000	8,400	2/
New Brunswick:				
Moncton	14,000	11,000	8,500	6,500
Mount Allison	2/	2/	2/	2/
U.N.B.	14,000	11,000	8,500	6,500
St. Thomas	14,000	11,000	9,000	2/
Quebec:				
Bishop's	14,500	11,200	8,700	7,300
Ecole des Hautes Etudes Comm.	14,700	11,700	7,500	6,000
Collège Jean-de-Brébeuf	11,250	9,500	7,525	6,700
Laval	12,470	10,460	8,790	6,750
Loyola	14,700	11,400	9,200	7,500
McGill	15,000	11,700	9,000	7,500
Montréal	15,000	11,000	8,500	6,500
Ecole Polytechnique	14,300	11,700	9,300	7,300
Collège Sainte-Marie	12,000	10,000	7,400	6,200
Sherbrooke	2/	2/	9,000	7,000
Sir George Williams	15,000	11,000	8,500	7,000
Manitoba:				
Brandon	14,500	11,000	8,500	2/
Manitoba	15,200	11,600	9,000	2/
St. John's	15,200	11,600	9,000	7,200
St. Paul's	15,200	11,600	9,000	7,500
United	15,200	11,600	9,000	2/
Saskatchewan:				
Saskatchewan	16,000	12,000	8,700	6,800
Alberta:				
Alberta	16,600	12,500	9,000	6,725
Calgary	16,600	12,500	9,000	6,725
Lethbridge	16,600	12,500	9,000	6,725
British Columbia:				
U. B. C.	15,200	11,300	9,200	7,500
Notre Dame U. of Nelson	11,900	9,800	7,700	6,300
Simon Fraser	14,000	11,000	9,000	7,000
Victoria	14,200	11,300	9,200	7,200

1/ Scales may be revised later in 1967.

2/ No minimum stated.

TABLE 4

Allocation of Resources, 1967-68

	(1) Allocation envisaged in universities' submissions		(2) Theoretical allocation of $1,320		(3) Budgeted allocation of $1,320	
	$	%	$	%	$	%
Full-time Teaching Staff	540	35.0	510	36.7	500	36.0
Part-time Teaching Staff and Support Staff Salaries	318	20.5	278	20.0	283	20.3
Total Library Expenses	119	7.7	104	7.5	111	8.0
Other Academic Expenses	251	16.2	219	15.7	208	15.0
Subtotal (Academic)	1228	79.4	1111	79.9	1102	79.3
Administration	81	5.2	71	5.1	87	6.3
Maintenance	158	10.2	138	9.9	145	10.4
Miscellaneous	81	5.2	71	5.1	57	4.1
Subtotal (Admin.)	320	20.6	280	20.1	289	20.7
Grand Total	1548	100.0	1391	100.0	1391	100.0
Less Special Grants/Unit	71		71		71	
Increase 1967-68 Unit Value	1477		1320		1320	

TABLE 5

	1967-68 Budgeted allocation of $1,320		1968-69 16% Salary Increase and 1/23 Ratio		1968-69 16% Salary Increase and 1/25 Ratio		1968-69 12% Salary Increase and 1/25 Ratio	
	$	%	$	%	$	%	$	%
Full-time Teaching Staff	500	36.0	136	27.2	72	14.4	53	10.6
Part-time Teaching Staff and Support Staff	283	20.3	81	28.6	41	14.4	30	10.6
Total Library Expenses	111	8.0	66	59.5	59	53.0	59	53.0
Other Academic Expenses	208	15.0	100	48.0	100	48.0	100	48.0
Subtotal (Academic)	1102	79.3	383	34.7	272	24.6	242	21.9
Administration	87	6.3	16	18.4	16	18.4	16	18.4
Maintenance	145	10.4	20	13.8	20	13.8	20	13.8
Miscellaneous	57	4.1	0	0	0	0	0	0
Subtotal (Admin.)	289	20.7	36	12.4	36	12.4	36	12.4
Grand Total	1391	100.0	419		308		278	
Less Special Grants/Unit	71		70		70		70	
Increase			349	26.4	238	18.0	208	15.8
1967-68 Unit Value	1320		1320		1320		1320	
1968-69 Unit Value			1669		1558		1528	